

Exhibit O

ESTIMATION OF GENERAL UNSECURED CLAIMS POOL

				Estimated Value (Low)	Estimated Value (High)
#	Category	# of Claims	Asserted Amount	Claim Amount	Claim Amount
	General Unsecured Claims				
1	Master Claim - UTIER Damages	1	\$ 1,205,492,250	\$ -	\$ 102,400,000
2	Master Claim - UTIER Grievances	1	1,124,524,226	124,595,399	1,124,524,226
3	UITICE Litigation	1	224,900,000	-	224,900,000
4	UITICE Arbitration Awards	2	5,673,022	5,673,022	5,673,022
5	Master Claim - UEPI	1	3,711,794	3,711,794	3,711,794
6	Litigation	207	585,063,104	50,348,324	585,063,104
7	PPOA	14	2,779,645,677	34,063,814	2,779,645,677
8	Employee	1,368	15,838,596	2,595,909	15,838,596
9	Contract	1	12,074,869	12,074,869	12,074,869
10	Judgment/Settlement	26	6,850,955	6,850,955	6,850,955
11	Trade	142	5,538,878	5,538,878	5,538,878
12	Lease	12	530,128	530,128	530,128
Total General Unsecured Claims		1,776	\$ 5,969,843,500	\$ 245,983,092	\$4,866,751,250